



State of North Carolina

Office of the State Controller

Michael F. Easley, Governor

Robert L. Powell, State Controller

June 20, 2002

MEMORANDUM NO. FSD 020038

TO: Agency Department Heads
Chief Fiscal Officers

FROM: Robert Powell, State Controller
Office of the State Controller

SUBJECT: North Carolina Accounting System (NCAS) Cash Expenditure Procedures

As we approach the final week of the 2002 fiscal year, it is necessary to further tighten overall expenditures in order to manage available cash. During the final week, expenditures will be limited to payroll, debt service, state aid, provider payments and utilities. Effective with tonight's NCAS production process (6/20/02), all other General Fund expenditures (see attached list) will be automatically placed on hold until final cash balances for the fiscal year end have been reviewed. The Office of the State Controller (OSC) will automatically release these documents on June 28th if cash balances are available. Should cash not be available on June 28th, these expenditures will be paid out of the fiscal year 2003 budget.

We appreciate your efforts to date to comply with the Governor's spending restrictions, as well as OSC's processes that monitor compliance. Please call the OSC Help Desk at 875-HELP (4357) if you have any questions.

MAILING ADDRESS
1410 Mail Service Center
Raleigh, NC 27699-1410

Telephone: (919) 981-5454
Fax Number: (919) 981-5567
State Courier: 56-50-10

Website: www.osc.state.nc.us/OSC/

An Equal Opportunity/Affirmative Action/Americans With Disabilities Employer

LOCATION
3512 Bush Street
Raleigh, NC

GENERAL FUND EXPENDITURES PLACED ON HOLD JUNE 20, 2002

Account	Account Title
5327XX	Travel
532930	Registration Fees
532941	Educational Assistance Program Taxable
532942	Other Employee Training Expenses Non-Taxable
533110	General Office Supplies
533120	Data Processing Supplies
533130	Photographic Supplies
533140	Engineering/Drafting Supplies
533190	Other Administrative Supplies
5332XX	Facility and Hardware Supplies
533510	Clothing and Uniforms
533710	Scientific Supplies
533720	Educational Supplies
533900	Other Materials & Supplies
534XXX	Property, Plant & Equipment
5358XX	Other Administrative Expenses
535900	Other Expenses
535901	Other Expenses, Nonoperating
535910	Realized Loss on Sales of Investments - Program Revenue
535920	Refunded to Grantors
535940	Collection Costs